

U.S. Individual Income Tax Return

2022

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.

Your first name and middle initial JOSEPH		Last name CABRERA		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial JODI		Last name CABRERA		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no. [REDACTED]	
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]				State ZIP code CA [REDACTED]	
Foreign country name [REDACTED]		Foreign province/state/county [REDACTED]		Foreign postal code [REDACTED]	

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instr.):	
				Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	STMT 1	1a	125,162.
b	Household employee wages not reported on Form(s) W-2		1b	
c	Tip income not reported on line 1a (see instructions)		1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d	
e	Taxable dependent care benefits from Form 2441, line 26		1e	
f	Employer-provided adoption benefits from Form 8839, line 29		1f	
g	Wages from Form 8919, line 6		1g	
h	Other earned income (see instructions)		1h	
i	Nontaxable combat pay election (see instructions)	1i		
z	Add lines 1a through 1h		1z	125,162.
2a	Tax-exempt interest	2a	2b	50.
3a	Qualified dividends	3a	3b	
4a	IRA distributions	4a	4b	
5a	Pensions and annuities	5a	5b	
6a	Social security benefits	6a	6b	
c	If you elect to use the lump-sum election method, check here (see instructions)			
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here		7	
8	Other income from Schedule 1, line 10		8	38,229.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9	163,441.
10	Adjustments to income from Schedule 1, line 26		10	16,308.
11	Subtract line 10 from line 9. This is your adjusted gross income		11	147,133.
12	Standard deduction or itemized deductions (from Schedule A)		12	32,170.
13	Qualified business income deduction from Form 8995 or Form 8995-A		13	7,837.
14	Add lines 12 and 13		14	40,007.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	107,126.

Attach Sch. B if required.

Standard Deduction for -

- Single or Married filing separately, \$12,950
- Married filing jointly or Qualifying surviving spouse, \$26,900
- Head of household, \$19,400
- If you checked any box under Standard Deduction, see instructions.

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2022)

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	14,802.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	14,802.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	14,802.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	14,802.

Payments

25	Federal income tax withheld from:	25a	15,734.
a	Form(s) W-2	25b	
b	Form(s) 1099	25c	
c	Other forms (see instructions)		
d	Add lines 25a through 25c	25d	15,734.
26	2022 estimated tax payments and amount applied from 2021 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	15,734.

Refund

Direct deposit?
See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	932.
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	932.
b	Routing number		
d	Account number	e Type: ☐ Checking ☐ Savings	

Amount You Owe

36	Amount of line 34 you want applied to your 2023 estimated tax	36	
37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No

Designee's name	JOSEPH AYOUB, CPA, EA	Phone no.		Personal identification number (PIN)	
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
Your signature	<i>[Signature]</i>	Date	12/12/23	Your occupation	SALES
Spouse's signature (if a joint return, both must sign)	<i>[Signature]</i>	Date	12/12/23	Spouse's occupation	PSYCHOLOGIST
Phone no.		Email address			

Sign Here

Joint return?
See instructions.
Keep a copy for your records.

Paid Preparer Use Only

Preparer's name	JOSEPH AYOUB, CPA, EA	Preparer's signature		Date	12/12/23	PTIN	
Firm's name	AYOUB AND ASSOCIATES, P. C.						
Firm's address							
Go to www.irs.gov/Form1040 for instructions and the latest information.							

Form 1040 (2022)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

JOSEPH & JODI CABRERA

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions)		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	38,229.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	38,229.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	16,308.
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	16,308.

Schedule 1 (Form 1040) 2022

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/ScheduleA for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040 or 1040-SR

Your social security number

JOSEPH & JODI CABRERA

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **SEE STATEMENT 5**
- 2 Enter amount from Form 1040 or 1040-SR, line 11 **2 147,133.**
- 3 Multiply line 2 by 7.5% (0.075) **3 11,035.**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4 0.**

1 2,323.

3 11,035.

4 0.

**Taxes You
Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box **SEE STATEMENT 3** ☐
- b State and local real estate taxes (see instructions)
- c State and local personal property taxes
- d Add lines 5a through 5c
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)
- 6 Other taxes. List type and amount:

5a 19,259.

5b 6,914.

5c 992.

5d 27,165.

5e 10,000.

6

7 Add lines 5e and 6

7 10,000.

**Interest You
Paid**

Caution: Your mortgage interest deduction may be limited. See instructions.

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐
- a Home mortgage interest and points reported to you on Form 1098. See instructions if limited
- b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address
- c Points not reported to you on Form 1098. See instructions for special rules
- d Reserved for future use
- e Add lines 8a through 8c
- 9 Investment interest. Attach Form 4952 if required. See instructions
- 10 Add lines 8e and 9

8a 16,870.

8b

8c

8d

8e 16,870.

9

10 16,870.

**Gifts to
Charity**

Caution: If you made a gift and got a benefit for it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions
- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500
- 13 Carryover from prior year
- 14 Add lines 11 through 13

11 2,100.

12 3,200.

13

14 5,300.

**Casualty and
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions

15

**Other
Itemized
Deductions**

- 16 Other - from list in instructions. List type and amount:

16

**Total
Itemized
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

17 32,170.

SCHEDULE B

(Form 1040)

 Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Interest and Ordinary Dividends

 Go to www.irs.gov/ScheduleB for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

 Attachment
Sequence No. 08

Your social security number

JOSEPH & JODI CABRERA
Part I
Interest

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

MIDLAND MORTGAGE
FROM K-1 - ESPERANZA RANCH PSYCHOLOGY SERVICES CORP
Amount

39.

11.

1

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

50.

50.

Note: If line 4 is over \$1,500, you must complete Part III.

Part II
Ordinary Dividends

- 5 List name of payer

Amount

5

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

6

Note: If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See Instr. 227601 12-07-22

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located
8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes No

X

X

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040) 2022

15321212 132519 CABRERA-21

2022.05010 CABRERA, JOSEPH

CABRER11

Interest and Dividend Summary

Name: JOSEPH & JODI CABRERA

FEIN/SSN:

Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A MIDLAND MORTGAGE	39.							
B FROM K-1 - ESPERANZA RANCH PSYCHOLOGY SERVICES								
C CORP	11.							
D								
E								
F								
G								
H								
I								
J								
K								
Totals	50.							

Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A								
B								
C								
D								
E								
F								
G								
H								
I								
J								
K								
Totals					7.1			

JOSEPH & JODI CABRERA

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	ESPERANZA RANCH PSYCHOLOGY					
B	SERVICES CORP					
C		S			X	
D						

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				39,185.
D				
29a Totals				
b Totals				39,185.
30 Add columns (h) and (k) of line 29a				
31 Add columns (g), (i), and (j) of line 29b				39,185.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				39,185.

Part III Income or Loss From Estates and Trusts

	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			
36 Add columns (c) and (e) of line 34b			35
37 Total estate and trust income or (loss). Combine lines 35 and 36			36
			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38				

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	38,229.
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE E

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

Name JODI CABRERA

2022

Passthrough ESPERANZA RANCA PSYCHOLOGY SERVICES CORP

ID

SSN/EIN

SPOUSE

NONPASSIVE

SCHEDULE E, PAGE 2

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
Ordinary business income (loss)	39,185.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	39,185.							
First passive other								39,185.
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	39,185.							39,185.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions	5,000.		5,000.					
Deductions related to portfolio income								
Other								

SCHEDULE E

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

Name **JODI CAERERA**

2022

Passthrough ESPERANZA RANCE PSYCHOLOGY SERVICES CORP
S CORPORATION

ID

SSN/EIN

SPOUSE

NONPASSIVE		K-1 Input		Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS										
Interest income	11.									11.
Interest from U.S. bonds										
Ordinary dividends										
Qualified dividends										
Tax-exempt interest income										
FORM 6251										
Depreciation adjustment after 12/31/86										
Adjusted gain or loss										
Beneficiary's AMT adjustment										
Depletion (other than oil)										
Other										
MISCELLANEOUS										
Self-employment earnings (loss)/Wages	58,700.									58,700.
Gross farming & fishing inc										
Royalties										
Royalty expenses/depletion										
Undistributed capital gains credit										
Backup withholding										
Credit for estimated tax										
Cancellation of debt										
Medical insurance - 1040	16,308.				16,308.					
Dependent care benefits										
Retirement plans										
Passthrough adjustment to Form 1040										
Penalty on early withdrawal of savings										
NOL										
Other taxes/recapture of credits										
Credits										
Casualty and theft loss										
FORM 8995										
Qualified business income										
Qualified service income	39,185.									39,185.
Section 199A W-2 wages	143,460.									143,460.
Section 199A unadjusted basis	15,308.									15,308.

2022 DEPRECIATION AND AMORTIZATION REPORT

SINGLE FAMILY RESIDENCE - [REDACTED]

SCHEDULE E-1

Asset No.	Description	Date Acquired	Method	Life	C n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction in Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	844 FORSTER DR.	01/01/19	SL	27.50		MM17	239,250.				239,250.	26,100.		8,700.	34,800.
2	LAND 844 FORSTER DR.	01/01/19	L				126,750.				126,750.			0.	0.
	TOTAL SEC E DEPRECIATION						366,000.				366,000.	26,100.		8,700.	34,800.

228111 04-01-22

11.1

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GSO Zone

Schedule E - Two-Year Comparison Worksheet

2022

Property Name:

SINGLE FAMILY RESIDENCE - [REDACTED]

Description	Tax Year 2021	Tax Year 2022	Increase (Decrease)
INCOME			
RENTS RECEIVED	23,500.	28,200.	4,700.
EXPENSES			
AUTO AND TRAVEL	0.	1,774.	1,774.
CLEANING AND MAINTENANCE	845.	0.	-845.
INSURANCE	729.	0.	-729.
LEGAL AND OTHER PROFESSIONAL FEES	500.	871.	371.
MORTGAGE INTEREST	15,336.	10,791.	-4,545.
REPAIRS	9,264.	10,918.	1,654.
TAXES	5,135.	5,897.	762.
UTILITIES	786.	562.	-224.
OTHER	1,416.	1,064.	-352.
SUBTOTAL	34,011.	31,877.	-2,134.
DEPRECIATION EXPENSE OR DEPLETION	8,700.	8,700.	0.
TOTAL EXPENSES	42,711.	40,577.	-2,134.
INCOME OR (LOSS)	-19,211.	-12,377.	6,834.
DEDUCTIBLE RENTAL LOSS *	0.	-956.	-956.
* INCLUDES PASSIVE ACTIVITY LOSS			

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	SINGLE FAMILY RESIDENCE								
		010119SL		27.50	239,250.	26,100.	8,700.	8,700.	0.
	** SUBTOTAL **				239,250.	26,100.	8,700.	8,700.	0.
	*** GRAND TOTAL ***				239,250.	26,100.	8,700.	8,700.	0.

**Qualified Business Income Deduction
Simplified Computation**Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2022Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

JOSEPH & JODI CABRERA

Note. You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	ESPERANZA RANCH PSYCHOLOGY SERVICES CORP		39,185.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	39,185.	5	
3	Qualified business net (loss) carryforward from the prior year	3	()		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	39,185.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	7,837.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	7,837.
11	Taxable income before qualified business income deduction	11	114,963.		
12	Net capital gain (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	114,963.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	22,993.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return			15	7,837.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	()
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	()

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2022)

Passive Activity Loss Limitations

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2022

Attachment
Sequence No. **858**

Name(s) shown on return

Identifying number

JOSEPH & JODI CABRERA

Part I 2022 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a))	1a	
b Activities with net loss (enter the amount from Part IV, column (b))	1b	(12,377)
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	(19,211)
d Combine lines 1a, 1b, and 1c		

1d	-31,588.
----	----------

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a	
2b Activities with net loss (enter the amount from Part V, column (b))	2b	()
2c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	()
2d Combine lines 2a, 2b, and 2c		

2d

3 Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used

3	-31,588.
---	----------

If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation
 Note: Enter all numbers in Part II as positive amounts.

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4	31,588.
---	---	---	---------

5	Enter \$150,000. If married filing separately, see instructions	5	150,000.	4	31,588.
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	148,089.	STATEMENT 12	

STATEMENT 12

Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.

7	Subtract line 6 from line 5	7	1,911.
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If you have a loss, enter -0-.		

9	Enter the smaller of line 4 or line 8	8	956.
---	--	---	------

Part III Total Losses Allowed		9	956.
-------------------------------	--	---	------

Part III	Total Losses Allowed
-----------------	-----------------------------

10 Add the income, if any, on lines 1a and 2a and enter the total

11	Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to compute this.	10	
----	--	----	--

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. SEE STATEMENT 11 11 956.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR PART IV				
Total. Enter on Part I, lines 1a, 1b, and 1c ...		-12,377.	-19,211.		

LHA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2022)

Trial	Control (%)	MCI (%)	AD (%)
1	100	85	75
2	100	82	72
3	100	80	70
4	100	78	68
5	95	70	60

Total. Enter on Part I, lines 2a, 2b, and 2c ...

[illegible]

Part VII	Allocation of Unallowed Losses See instructions	31,588.	1.00000000	956.	30,632.
----------	---	---------	------------	------	---------

[illegible]

Part VIII	Allowed Losses See instructions	30,632.	1.0000000000	30,632.
-----------	---------------------------------	---------	--------------	---------

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED		STATEMENT FOR PART VIII		

	31,588.	30,632.	956.
--	---------	---------	------

Form 8582 (2022)

Form 8582 (2022) **JOSEPH & JODI CABRERA**

Form 8582 (2022)

JOSEPH & JODI CABRERA

Page 2

Part V

Total. Enter on Part I, lines 2a, 2b, and 2c ...

Part VI

Total	31,588.	1.0000000	956.	30,632.
Part VII Allocation of Unallowed Leases				

Part VII

Total	30,632.	1.0000000000	30,632.
Part VIII Allowed losses See instructions			

Part VIII

Total	31,588.	30,632.	956.
-------------	---------	---------	------

Form 8582 (2022)

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction
of over \$500 for all contributed property.

Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB. No. 1545-0074

Attachment
Sequence No. 155

Name(s) shown on your income tax return

Identifying number

JOSEPH & JODI CABRERA

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities - List in this section only an item
(or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded
securities and certain other property even if the deduction is more than \$5,000. See instructions.

Part I Information on Donated Property - If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	GOODWILL 1120 W 6TH S, CORONA, CA 92882	☐	VARIOUS HOUSEHOLD ITEMS
B		☐	
C		☐	
D		☐	
E		☐	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	10/16/23	06/15	PURCHASE	35,000.	3,200.	THRIFT SHOP VALUE
B						
C						
D						
E						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A) - Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

- | | | |
|--|--|---|
| a ☐ Art* (contribution of \$20,000 or more) | e ☐ Other Real Estate | i ☐ Vehicles |
| b ☐ Qualified Conservation Contribution | f ☐ Securities | j ☐ Clothing and household items |
| c ☐ Equipment | g ☐ Collectibles** | k ☐ Other |
| d ☐ Art* (contribution of less than \$20,000) | h ☐ Intellectual Property | |

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3		(a) Description of donated property (if you need more space, attach a separate statement)		(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift		(c) Appraised fair market value	
A							
B							
C							
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)	
A							
B							
C							

LHA For Paperwork Reduction Act Notice, see separate instructions.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

JODI CABRERA

Identifying number

A Name of S corporation

ESPERANZA RANCH PSYCHOLOGY SERVICES CORP

B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

- (1)
- ☐
- Original shareholder (2)
- ☐
- Purchased (3)
- ☐
- Inherited (4)
- ☐
- Gift (5)
- ☐
- Other:

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year	1	67,482.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	39,185.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	11.
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	39,196.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	106,678.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 9949 and Schedule D. See instructions.	6	108,360.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	0.
8a	Non deductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	0.

Part II Shareholder Debt Basis**Section A - Amount of Debt** (if more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis (continued)Page **2****Section B - Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	5,000.				5,000.
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions STMT 18	16,308.				16,308.
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	21,308.				21,308.

Form **7203** (12-2022)

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**ALTERNATIVE MINIMUM TAX
S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.Attachment
Sequence No. **203**

Name of shareholder

JODI CABRERA

Identifying number

A Name of S corporation

B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year	1	67,482.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	39,185.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	11.
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	39,196.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	106,678.
6	Distributions (excluding dividend distributions)	6	108,360.
Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.			
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	0.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	0.

Part II Shareholder Debt Basis**Section A - Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	5,000.				5,000.
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions STMT 19	16,308.				16,308.
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	21,308.				21,308.

Form **7203** (12-2022)

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T ESPERANZA RANCH PSYCHOLOGY SERVICES	58,700.	11,007.	3,766.	646.	3,639.	851.
S ESPERANZA RANCH PSYCHOLOGY SERVICES	66,462.	4,727.	4,042.	731.	4,121.	964.
TOTALS	125,162.	15,734.	7,808.	1,377.	7,760.	1,815.

FORM 1040

FEDERAL INCOME TAX WITHHELD - FORM(S) W-2

STATEMENT 2

T
S DESCRIPTION

T ESPERANZA RANCH PSYCHOLOGY SERVICES
S ESPERANZA RANCH PSYCHOLOGY SERVICES

TOTAL TO FORM 1040, LINE 25A

AMOUNT

11,007.
4,727.

15,734.

SCHEDULE A

STATE AND LOCAL INCOME TAXES

STATEMENT 3

DESCRIPTION

AMOUNT

ESPERANZA RANCH PSYCHOLOGY SERVICES
STATE DISABILITY INSURANCE - ESPERANZA RANCH PSYCHOLOGY SERVICES
ESPERANZA RANCH PSYCHOLOGY SERVICES
STATE DISABILITY INSURANCE - ESPERANZA RANCH PSYCHOLOGY SERVICES
CALIFORNIA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS

3,766.
646.
4,042.
731.
10,074.

TOTAL TO SCHEDULE A, LINE 5A

19,259.

SCHEDULE A	CASH CONTRIBUTIONS		STATEMENT	4
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT	
HARVEST CRISTIAN		2,100.		
SUBTOTALS		2,100.		
TOTAL TO SCHEDULE A, LINE 11			2,100.	

SCHEDULE A	MEDICAL AND DENTAL EXPENSES	STATEMENT	5
DESCRIPTION	AMOUNT		
PRESCRIPTION MEDICINES AND DRUGS	2,323.		
TOTAL TO SCHEDULE A, LINE 1	2,323.		

SCHEDULE E	OTHER EXPENSES	STATEMENT	6
SINGLE FAMILY RESIDENCE - [REDACTED]			
DESCRIPTION	AMOUNT		
BANK SERVICE CHARGE	483.		
HOA	581.		
TOTAL TO SCHEDULE E, PAGE 1, LINE 19	1,064.		

FORM 8582	ACTIVE RENTAL OF REAL ESTATE - PART IV			STATEMENT	7
NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	0.	-12,377.	-19,211.		-31,588.
TOTALS	0.	-12,377.	-19,211.		-31,588.

FORM 8582 LOSSES FROM ACTIVE RENTAL OF REAL ESTATE - PART VI STATEMENT 8

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	SPECIAL ALLOWANCE	REMAINING UNALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E				
		31,588.	1.000000000	956.	30,632.
TOTALS		31,588.	1.000000000	956.	30,632.

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - PART VII STATEMENT 9

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E			
		30,632.	1.000000000	30,632.
TOTALS		30,632.	1.000000000	30,632.

FORM 8582 ALLOWED LOSSES - PART VIII STATEMENT 10

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E			
		31,588.	30,632.	956.
TOTALS		31,588.	30,632.	956.

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 11

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	-12,377.	-19,211.	-31,588.	30,632.	956.
TOTALS		-12,377.	-19,211.	-31,588.	30,632.	956.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582, LINE 11						956.

FORM 8582

MODIFIED AGI

STATEMENT 12

INCOME

WAGES, SALARIES, TIPS ETC.

DIVIDEND INCOME

125,162.

TAXABLE REFUNDS

ALIMONY RECEIVED

TAXABLE IRA DISTRIBUTIONS

TAXABLE PENSIONS AND ANNUITIES

UNEMPLOYMENT COMPENSATION

OTHER INCOME

INTEREST INCOME

ADD: SERIES EE AND I EXCLUSION

50.

BUSINESS INCOME OR LOSS

ADD: PASSIVE LOSSES

SUBTRACT: PASSIVE INCOME

50.

SALE OF ASSETS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS

ADD: PASSIVE/RREA PROFESSIONAL/PTP LOSSES

SUBTRACT: PASSIVE INCOME

38,229.

956.

FARM OR FARM RENTAL INCOME OR LOSS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

39,185.

TOTAL INCOME

164,397.

ADJUSTMENTS

MOVING EXPENSES

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

PENALTY ON EARLY WITHDRAWAL OF SAVINGS

ALIMONY PAID

KEOGH/SEP DEDUCTION

OTHER ADJUSTMENTS

CHARITABLE CONTRIBUTIONS

16,308.

TOTAL ADJUSTMENTS

16,308.

TOTAL TO FORM 8582, LINE 6

148,089.

FORM 8582

ALTERNATIVE MINIMUM TAX
ACTIVE RENTAL OF REAL ESTATE - PART IV

STATEMENT 13

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	0.	-12,377.	-19,211.		-31,588.
TOTALS	0.	-12,377.	-19,211.		-31,588.

FORM 8582

ALTERNATIVE MINIMUM TAX
LOSSES FROM ACTIVE RENTAL OF REAL ESTATE - PART VI

STATEMENT 14

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	SPECIAL ALLOWANCE	REMAINING UNALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	31,588.	1.000000000	956.	30,632.
TOTALS		31,588.	1.000000000	956.	30,632.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOCATION OF UNALLOWED LOSSES - PART VII

STATEMENT 15

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	30,632.	1.000000000	30,632.
TOTALS		30,632.	1.000000000	30,632.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - PART VIII

STATEMENT 16

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
SINGLE FAMILY RESIDENCE [REDACTED]	SCH E	31,588.	30,632.	956.
TOTALS		31,588.	30,632.	956.

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 17

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X SINGLE FAMILY RESIDENCE - [REDACTED]	SCH E	-12,377.	-19,211.	-31,588.	30,632.	956.
TOTALS		-12,377.	-19,211.	-31,588.	30,632.	956.

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 11

956.

FORM 7203

OTHER DEDUCTIONS

STATEMENT 18

ESPERANZA RANCH PSYCHOLOGY SERVICES CORP

DESCRIPTION	CURRENT YEAR LOSSES AND DEDUCTIONS	CARRYOVER AMOUNTS FROM PRIOR YEAR	ALLOWABLE LOSS FROM STOCK BASIS	ALLOWABLE LOSS FROM DEBT BASIS	CARRYOVER AMOUNTS
SE HEALTH INS	16,308.			0.	16,308.
TOTALS	16,308.			0.	16,308.

FORM 7203AMT

OTHER DEDUCTIONS

STATEMENT 19

ESPERANZA RANCH PSYCHOLOGY SERVICES CORP

DESCRIPTION	CURRENT YEAR LOSSES AND DEDUCTIONS	CARRYOVER AMOUNTS FROM PRIOR YEAR	ALLOWABLE LOSS FROM STOCK BASIS	ALLOWABLE LOSS FROM DEBT BASIS	CARRYOVER AMOUNTS
SE HEALTH INS	16,308.			0.	16,308.
TOTALS	16,308.			0.	16,308.